

AMENDED IN SENATE MARCH 25, 2010

SENATE BILL

No. 1473

Introduced by Senator Wyland

February 19, 2010

~~An act to amend Section 60042 of the Education Code, relating to instructional material.~~ *An act to add Section 15281 to the Education Code, relating to school facilities.*

LEGISLATIVE COUNSEL'S DIGEST

SB 1473, as amended, Wyland. ~~Instructional material: promotion of values.~~ *School facilities bond proceeds: performance audits.*

The California Constitution limits the maximum amount of any ad valorem tax on real property to 1% of the full cash value of the property. The California Constitution states that the 1% limitation for ad valorem taxes does not apply to ad valorem taxes or assessments to pay the interest and redemption charges on bonded indebtedness incurred by a school district, community college district, or county office of education for the construction, reconstruction, rehabilitation, or replacement of school facilities approved by 55% of the voters if the proposition includes specified accountability requirements. The accountability requirements include a requirement that the governing board of either the school district or community college district or the county office of education conduct an annual, independent performance audit to ensure that the funds are expended only on the specific projects listed in the proposition authorizing the sale of the bonds.

This bill would require a performance audit to be conducted in accordance with the 2007 revision of Government Auditing Standards issued by the Comptroller General of the United States and include a specified compliance statement.

~~Existing law provides that when adopting instructional materials for use in the schools, governing boards shall require such materials as they deem necessary and proper to encourage thrift, fire prevention, and the humane treatment of animals and people.~~

~~This bill would make technical, nonsubstantive changes in that provision.~~

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 15281 is added to the Education Code,
2 to read:

3 15281. The annual, independent performance audit required
4 by subparagraph (C) of paragraph (3) of subdivision (b) of Section
5 1 of Article XIII A of the California Constitution shall be conducted
6 in accordance with the 2007 revision of Government Auditing
7 Standards issued by the Comptroller General of the United States
8 and shall contain the following statement: “We conducted this
9 performance audit in accordance with generally accepted
10 government auditing standards. Those standards require that we
11 plan and perform the audit to obtain sufficient, appropriate
12 evidence to provide a reasonable basis for our findings and
13 conclusions based on our audit objectives. We believe that the
14 evidence obtained provides a reasonable basis for our findings
15 and conclusions based on our audit objectives.”

16 SECTION 1. ~~Section 60042 of the Education Code is amended~~
17 to read:

18 60042. ~~When adopting instructional materials for use in the~~
19 ~~schools, governing boards shall require materials that they deem~~
20 ~~necessary and proper to encourage thrift, fire prevention, and the~~
21 ~~humane treatment of animals and people.~~